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December 19, 2005

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DEC 19 2005

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
445 Twelfth Street, SW
Room CY-B402
Washington, D.C. 20554

**Federal Communications Commission
Office of Secretary**

DOCKET FILE COPY ORIGINAL

Re: Permanent Cost Allocations Manual for the Separation of Regulated and Nonregulated Costs for Ameritech, Pacific Bell, Nevada Bell and Southwestern Bell Telephone Companies

Dear Ms. Dortch:

Pursuant to Section 64.903(b) of the Commission's rules, as amended by the *Report and Order* in CC Docket No. 99-253, AT&T Inc. respectfully submits an original and three complete copies of an updated Cost Allocation Manual ("CAM") filing for Ameritech, Pacific Bell, Nevada Bell and Southwestern Bell Telephone Companies.

This annual CAM filing incorporates a description of revisions to cost pools in the Transactions with Affiliates and Cost Apportionment Tables sections in addition to technical and narrative changes to several sections of the CAM. All changes to the CAM can be identified by annotations in the right hand margin of each revised page and are described in the attachment.

Please stamp and return the provided copy to confirm your receipt of this filing. Please contact me at (202) 326-8919 should you have any questions about this CAM filing.

Sincerely,

Enclosures

No. of Copies rec'd 043
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TRANSMITTAL MATRIX CAM CHANGES

<u>Page USOA Account</u>	<u>Change From</u>	<u>Change To</u>	<u>Reason for Change</u>	<u>Annualized Quantification</u>
General Note-RAO 19	Blank rows and columns; pagination with alpha characters	Deleted blank rows and columns; repaginated	Deleted blank rows and columns used to mark previous deletions; repaginated to remove pagination with alpha characters, for annual CAM filing per RAO 19.	Not Applicable=N/A
I-6	SBC – SBC Communications Inc.	AT&T – AT&T Communications Inc.	To reflect holding company's name change effective 4 th quarter 2005.	N/A
II-2	Fiber Broadband Service	N/A	To delete Fiber Broadband Service as a nonregulated activity and instead treat as a regulated activity effective year 2005. (Report and Order in the Matter of Appropriate Framework for Broadband Access to the Internet over Wireline Facilities (CC Docket No. 02-33; FCC 05-150) released September 23, 2005, paragraph 128.)	N/A
II-2	Internet Protocol (Technical Trial) Services	Internet Protocol Services	Internet Protocol Service is an active nonregulated activity.	N/A
II-4, 5, 6	17. Fiber Broadband Service	17. Reserved	To delete Fiber Broadband Service as a nonregulated activity and instead report as a regulated activity.	N/A
II-4, 5, 6	18. Internet Protocol (Technical Trial) Services	18. Internet Protocol Services	Internet Protocol Service is an active nonregulated activity.	N/A
IV-General; IV-1; IV-3	N/A	All Section IV pages have been renumbered due to the addition of the first-tier subsidiaries page to the Chart of Affiliates as IV-1.	The first-tier subsidiaries page has been added to the beginning of the Chart of Affiliates to aid in the identification of this level of subsidiaries.	N/A
IV-General	SBC Communications Inc.	AT&T Inc.	SBC Communications Inc. was renamed AT&T Inc. after merger with AT&T Corp. in 4 th quarter 2005.	N/A

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<u>Page</u> <u>USOA</u> <u>Account</u>	<u>Change From</u>	<u>Description of change</u> <u>Change To</u>	<u>Reason for Change</u>	<u>Annualized</u> <u>Quantification</u>
IV-2	SBC Communications Inc. (old page IV-1)	AT&T Inc.	Renamed	N/A
IV-2	SBC E-Services, Inc.; SBC IP Communications, Inc.	N/A	Dissolved	N/A
	SBC Management Services, USA, Inc.	N/A	Merged into another affiliate	
	SBC Telecommunications, Inc.	N/A	Merged	
	Prodigy Communications Corporation	N/A	Dissolved	
	Worldwide Directory Products Sales, Inc.; Southwestern Bell Yellow pages Resources, Inc.; Southwestern Bell Yellow Pages Services, Inc.; SBC Advertising, L.P.; Southwestern Bell Advertising Group, Inc. (old page IV-1)	Worldwide Directory Products Sales, Inc.; Southwestern Bell Yellow pages Resources, Inc.; Southwestern Bell Yellow Pages Services, Inc.; SBC Advertising, L.P.; Southwestern Bell Advertising Group, Inc. on page IV-14	Chart reformatted	
	See pp. 12-18 Attached See p. 7 Attached See pp. 3-4, 9-11 Attached See p. 11 Attached See p. 5 Attached See p. 8 Attached See p. 2 Attached N/A	See pp. 15-23 Attached See p. 8 Attached See pp. 4, 5, 10, 11, 13 Attached See p. 12 Attached See p. 6 Attached See p. 9 Attached See p. 3 Attached See p. 14 Attached	Changed page references Changed page references Changed page references Changed page references Changed page references Changed page references Changed page references Changed page references	
IV-2	N/A	SBC Network Technologies, Inc.; SWB Wireless Broadband, LLC; Tau Merger Sub Corporation	New	N/A
IV-2	N/A	SBC Enterprise Services, Inc.	New	N/A
IV-2	N/A	AT&T Corp.	Purchased and merged	N/A

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IV-4	SBCI-Taiwan 1, LLC; SBCI-Taiwan 2, LLC; SBCI-Taiwan 3, LLC; SBCI-Taiwan 4, LLC; SBCI-Taiwan 5, LLC; SBCI-Taiwan 6, LLC; SBC International Global Holdings, Inc.; SBC International Switzerland, LLC; French American Cellular Investment Corp.; SBC International-Societe de RadioTelephone Cellulaire, Inc.; SBC Transtel Holdings, LLC; Thintana Communications, LLC; Telkom S.A. Limited; SBC International Realty Corporation; See p. 11 Attached (old page IV-3)	N/A See p. 13 Attached	Dissolved	N/A
IV-5	Alice-Compagnie Generale de Videocommunication Ile-de-France, S.N.C.; Alice-Nice Teleservice, S.N.C.; Alice-Region Cable Teledistribution, S.N.C.; Alice-Teleservice Cote d'Azur, S.N.C.; Alice-Region Cable Cote D'Opale, S.N.C.; Alice-Teleservice Maures-Esterel, S.N.C. (old page IV-4)	N/A	Dissolved	N/A
IV-6	SBC Communications Inc. (old page IV-5)	AT&T Inc.	Renamed	N/A
IV-6	Ozark Cellular Company, LLC; Pine Bluff Cellular, Inc.	N/A	Contributed to Cingular	N/A
	Worcester Telephone Company [Partnership]	Worcester Tower Holdings, LLC	Restructured	
	SBMS New York Services, Inc.	N/A	Dissolved	
	See p. 6 Attached (old page IV-5)	See p. 7 Attached	Changed page references	
IV-6	N/A	Missouri RSA 981 Tower Holdings, LLC	New	N/A
IV-7	Project Greyhound CA/NV Acquisition Sub, LLC (old page IV-6)	N/A	Dissolved	N/A

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IV-7	N/A	Oklahoma City Tower Holdings LLC	New	N/A
IV-8	Pacific Bell Internet Services (old page IV-7)	SBC Internet Services, Inc.	Renamed	N/A
IV-8	Prodigy Communications Corporations (old page IV-7)	N/A	Dissolved	N/A
IV-9	Prodigy Communications Corporation (old page IV-8)	SBC Internet Services, Inc.	Dissolved	N/A
IV-10	SBC Communications (old page IV-9)	AT&T Inc.	Renamed	N/A
IV-10	N/A	Yantra Corporation; Yantra Solutions Private Limited (India); Yantra Corporation U.K. Limited; Yantra GMBH (Germany)	New	N/A
IV-11	SBC Communications (old page IV-10)	AT&T Inc.	Renamed	N/A
IV-11	Sterling Electronic Commerce (U.K.) Limited; The Electronic Data Exchange Service, Ltd. (U.K.); Electronic Commerce Group Limited (U.K.)	N/A	Dissolved	N/A
IV-12	SBC Communications (part of old page IV-11)	AT&T Inc.	Renamed	N/A
IV-13	SBC Communications (part of old page IV-11); See pp. 9-10 Attached	AT&T Inc. See pp. 10, 11 Attached	Renamed; changed page references	N/A
IV-14	SBC Communications Inc.	AT&T Inc.	Renamed	N/A

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IV-14	Worldwide Directory Products Sales, Inc.; Southwestern Bell Yellow pages Resources, Inc.; Southwestern Bell Yellow Pages Services, Inc.; SBC Advertising, L.P.; Southwestern Bell Advertising Group, Inc. (old page IV-1)	Worldwide Directory Products Sales, Inc.; Southwestern Bell Yellow pages Resources, Inc.; Southwestern Bell Yellow Pages Services, Inc.; SBC Advertising, L.P.; Southwestern Bell Advertising Group, Inc. on page IV-14	Chart reformatted	N/A
IV-14	N/A	Yellowpages.com LLC; www.Yellowpages.com, Inc.; YPC, LLC; Yellowpages Travel, Inc.	New	N/A
IV-15	Ameritech Interactive Media Services, Inc. (old page IV-12)	N/A	Merged	N/A
IV-15	Prodigy Communications Corporation (old page IV-12)	N/A	Dissolved	N/A
IV-15	Southwestern Bell Internet Services, Inc.; SBC Telecom, Inc.; SBC Long Distance, Inc. (old page IV-1)	SBC Internet Services, Inc.; SBC Telecom, Inc.; SBC Long Distance, LLC	Restructured	N/A
IV-15	Cingular Wireless LLC (old page IV-5)	Cingular Wireless LLC on pages IV-6 and IV-15	Reorganization	N/A
IV-16	SBC Communications Inc. (old page IV-13)	AT&T Inc.	Renamed	N/A
IV-16	TeleDanmark AD SB Invest APS; TDC A/S (formerly TeleDanmark A/S) Denmark Corp.; Ameritech Luxembourg S.a.r.l. (Luxembourg Corp); Ameritech Canada, Inc.; Ameritech Canada Business Trust (old page IV-13)	N/A	Sold	N/A
IV-17	SBC Communications Inc. (old page IV-16)	AT&T Inc.	Renamed	N/A

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IV-18	SBC Communications Inc. (old page IV-14)	AT&T Inc.	Renamed	N/A
IV-19	SBC Communications Inc. (old page IV-15)	AT&T Inc.	Renamed	N/A
IV-20	SBC Communications Inc. (old page IV-16)	AT&T Inc.	Renamed	N/A
IV-21	SBC Communications Inc. (old page IV-16)	AT&T Inc.	Renamed	N/A
IV-21	Ameritech Payphone Services, Inc.	Ameritech Payphone Services, Inc. is on page IV-15	Ameritech Payphone Services, Inc. does not have a subsidiary any longer, so it is only included on the SBC Teleholdings, Inc. first-tier page.	N/A
	Ameritech Payphone Services of Ohio, Inc. (old page IV-16)	N/A	Dissolved	
IV-22	SBC Communications Inc. (old page IV-17)	AT&T Inc.	Renamed	N/A
IV-23	SBC Communications Inc. (old page IV-18)	AT&T Inc.	Renamed	N/A
V	N/A	N/A	See Transmittal Attachment A for Section V explanations.	N/A
VI-3, 9, 18, 19, 29, 30	See General Note—RAO 19	See General Note—RAO 19	See General Note—RAO 19	N/A
VI-4	Account 6411 uses the Based on description of accounting codes cost pool identification method.	N/A	Cost pool equals account for Account 6411 effective year 2005.	N/A

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VI-4	Analysis of Building Use—The Companies maintain a floor space inventory file of all their buildings. This inventory associates floor space with functions by building This study is performed at least annually.	Analysis of Building Use—The Company maintains continuing property records (CPR) of all its buildings. This CPR associates building locations with functions by building This study is performed at least annually.	Updated building study cost pool identification methodology. Neither functional cost pooling categories nor apportionment methodologies were affected.	N/A
VI-6	Account 6411 previously used the Based on description of accounting codes cost pool identification method and not the Cost pool equals account method.	Account 6411 uses the Cost pool equals account cost pool identification method.	Cost pool equals account for Account 6411 effective year 2005.	N/A
VI-7	N/A	Based on relative value of cost pools.	Documented the Based on relative value of cost pools cost pool identification methodology.	N/A
VI-8	Accounts 2421, 2422, 2423, 6421, 6422 and 6423 shown as using the directly assigned to nonregulated cost pool apportionment method.	N/A	The directly assigned to nonregulated cost pool apportionment method is not in use in Accounts 2421, 2422, 2423, 6421, 6422 and 6423 effective year 2005.	N/A
VI-11	. . . internet protocol (IP) (technical trial) internet protocol (IP)	Internet Protocol Service is an active nonregulated activity effective the end of December 2005.	N/A
VI-15	. . . a direct an indirect	To agree description with the Section VI Cost Apportionment Tables.	N/A
VI-17	The White Pages Advertising Cost Pool's common expenses in Account 6622, Number Services	The Directory Cost Pool's common expenses in the following accounts . . . 6124, 6622, 6720	To update the description of the cost pool and reference the additional accounts using this apportionment methodology.	N/A
VI-22 1220	No comments for the direct regulated cost pool; only a ✓ for PB as using.	✓ for PB and SWBT as rarely using the direct regulated cost pool in Account 1220.	SWBT rarely uses the direct regulated cost pool in Account 1220 effective year 2005.	Less than \$.1 million impact on regulated operations.
		Comments added for the direct regulated	The direct regulated cost pool is rarely	N/A

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		cost pool that PB and SWBT rarely use this cost pool.	used effective year 2005.	
VI-22 1220	No comments for the Other Inventories Cost Pool	Comments added for the Other Inventories Cost Pool that the AOCs rarely use this cost pool.	The AOCs rarely use the Other Inventories Cost Pool effective year 2005.	N/A
VI-25 2112	✓ under SWBT as using the Distribution Services – Construction Sub-pool cost pool in Account 2112.	✓ under all the Companies as using the Distribution Services – Construction Sub-pool cost pool in Account 2112.	The motor vehicle study now accommodates all the Companies as using the Distribution Services – Construction Sub-pool in Account 2112 to promote consistency and uniformity effective year 2005. (For PB, NB and the AOCs, the costs now pooled in the Distribution Services – Construction Sub-pool were previously in the Distribution Services – Installation and Maintenance Sub-pool. The net impact on regulated operations is provided parenthetically.)	Increase to regulated operations for PB of \$299.6 million (net increase of \$42.6 million); for NB of \$9.5 million (net increase of \$1.3 million); for the AOCs of \$294.0 million (net increase of \$37.7 million).
VI-25 2114	✓ under SWBT and the AOCs as using the direct nonregulated cost pool in Account 2114.	A ✓ only under SWBT as using the direct nonregulated cost pool in Account 2114.	The AOCs are not using the direct nonregulated cost pool in Account 2114 effective year 2005.	N/A
VI-26 2121	✓ under PB, SWBT and the AOCs as using the directly attributed nonregulated cost pool in Account 2121.	Not applicable (Uniformity – Cost pool not in use).	None of the Companies use the directly attributed nonregulated cost pool in Account 2121 effective year 2005.	N/A
VI-33 2362	Comments for direct nonregulated cost pool: The AOCs, NB and SWBT rarely use this cost pool.	N/A	All the Companies use the direct nonregulated cost pool in Account 2362 effective year 2005.	N/A
VI-33 2411	✓ under PB, SWBT and the AOCs as using the direct nonregulated cost pool in Account 2411.	✓ under SWBT as using the direct nonregulated cost pool in Account 2411.	PB and the AOCs are not using the direct nonregulated cost pool in Account 2411 effective year 2005.	N/A

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VI-34 2421	Direct Cost Pool; Based on description of accounting codes; Directly assigned to nonregulated.	N/A	Direct nonregulated cost pool is not in use by the Companies in Account 2421 effective year 2005.	N/A
VI-34 2421	Aerial Cable IP (Technical Trial) Cost Pool	Aerial Cable IP Cost Pool	Internet Protocol Service is an active nonregulated activity effective the end of December 2005.	Impact on regulated operations less than \$.1 million.
VI-34 2422	Direct Cost Pool; Based on description of accounting codes; Directly assigned to nonregulated.	N/A	Direct nonregulated cost pool is not in use by the Companies in Account 2422 effective year 2005.	N/A
VI-34 2422	Underground Cable IP (Technical Trial) Cost Pool	Underground Cable IP Cost Pool	Internet Protocol Service is an active nonregulated activity effective the end of December 2005.	Impact on regulated operations less than \$.1 million.
VI-34 2423	Direct Cost Pool; Based on description of accounting codes; Directly assigned to nonregulated.	N/A	Direct nonregulated cost pool is not in use by the Companies in Account 2423 effective year 2005.	N/A
VI-34 2423	Buried Cable IP (Technical Trial) Cost Pool	Buried Cable IP Cost Pool	Internet Protocol Service is an active nonregulated activity effective the end of December 2005.	Impact on regulated operations less than \$.1 million.
VI-34 2424	Comments 2 nd sentence: Includes prior Accounts 2424 and 2425.	Comments 2 nd sentence: Includes prior Accounts 2424 and/or 2425.	Account may include prior legacy Accounts 2424 or 2425 or both.	N/A
VI-35 2441	✓ under PB, SWBT and the AOCs as using the direct nonregulated cost pool in Account 2441.	✓ under PB as using the direct nonregulated cost pool in Account 2441.	SWBT and the AOCs do not use the direct nonregulated cost pool in Account 2441 effective year 2005.	N/A
VI-38 2690	Comments for the direct nonregulated cost pool: This cost pool is rarely used by NB.	Comments for the direct nonregulated cost pool: This cost pool is rarely used by NB and the AOCs.	The AOCs, in addition to NB, rarely use the direct nonregulated cost pool.	N/A

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VI-43 6121	✓ under PB, SWBT and the AOCs as using the direct nonregulated cost pool in Account 6121.	✓ under all the Companies as using the direct nonregulated cost pool in Account 6121; NB rarely uses this cost pool.	All the Companies are anticipated to use the direct nonregulated cost pool in Account 6121 effective year 2005.	N/A
VI-43 6121	No ✓ under the AOCs as using the direct regulated cost pool in Account 6122.	All Companies use the direct regulated cost pool in Account 6122.	All Companies use the direct regulated cost pool in Account 6122.	Impact on regulated operations less than \$.1 million.
VI-44 6124	No ✓ under NB as using the direct regulated cost pool in Account 6124.	All Companies use the direct regulated cost pool in Account 6124.	All Companies use the direct regulated cost pool in Account 6124.	Impact on regulated operations less than \$.1 million.
VI-45 6124	✓ under PB, SWBT and the AOCs as using the direct regulated cost pool in Account 6124.	✓ under all the Companies as using the direct regulated cost pool in Account 6124.	All the Companies use the direct regulated cost pool in Account 6124 effective year 2005.	Less than \$.1 million impact.
VI-45 6124	N/A	Directory Cost Pool; Based on description of accounting codes; Indirectly attributed based on directory study; ✓ under SWBT as using the Directory Cost Pool.	SWBT uses the Directory Cost Pool to apportion costs in Account 6124 effective year 2005.	Increase to regulated operations of \$4.1 million.
VI-47 6220	SWBT rarely uses the direct nonregulated cost pool in Account 6220.	To add PB to the comments that PB also rarely uses the direct nonregulated cost pool in Account 6220.	PB and SWBT rarely use the direct nonregulated cost pool in Account 6220.	N/A
VI-48 6232	NB rarely uses the direct nonregulated cost pool.	The AOCs and NB rarely use the direct nonregulated cost pool.	The AOCs and NB rarely use the direct nonregulated cost pool.	N/A
VI-49 6341	The AOCs not ✓'d as using the direct regulated cost pool in Account 6341.	The AOCs ✓'d as using the direct regulated cost pool in Account 6341.	The AOCs also use the direct regulated cost pool in Account 6341.	Increase to regulated operations of \$.2 million.
VI-50 6411	Direct Cost Pool; Based on description of accounting codes; Directly assigned to nonregulated.	N/A	Direct nonregulated cost pool is not in use by the Companies in Account 6411 effective year 2005.	N/A

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VI-50	6421	Direct Cost Pool; Based on description of accounting codes; Directly assigned to nonregulated.	N/A	Direct nonregulated cost pool is not in use by the Companies in Account 6421 effective year 2005.	Internet Protocol Service is an active nonregulated activity effective the end of December 2005.	Impact on regulated operations less than \$.1 million.
VI-50	6421	Aerial Cable IP (Technical Trial) Cost Pool; Based on description of accountings codes and relative value of the Aerial Cable IP (Technical Trial) Cost Pool in Account 2421; Directly attributed based on current month regulated and nonregulated use of the Aerial Cable IP (Technical Trial) Cost Pool investment in Account 2421, Aerial Cable.	N/A	Aerial Cable IP Cost Pool; Based on description of accountings codes and relative value of the Aerial Cable IP Cost Pool in Account 2421; Directly attributed based on current month regulated and nonregulated use of the Aerial Cable IP Cost Pool investment in Account 2421, Aerial Cable.	Internet Protocol Service is an active nonregulated activity effective the end of December 2005.	Impact on regulated operations less than \$.1 million.
VI-50	6422	Direct Cost Pool; Based on description of accounting codes; Directly assigned to nonregulated.	N/A	Direct nonregulated cost pool is not in use by the Companies in Account 6422 effective year 2005.	Internet Protocol Service is an active nonregulated activity effective the end of December 2005.	Impact on regulated operations less than \$.1 million.
VI-50	6422	Underground Cable IP (Technical Trial) Cost Pool; Based on description of accountings codes and relative value of the Underground Cable IP (Technical Trial) Cost Pool in Account 2422; Directly attributed based on current month regulated and nonregulated use of the Underground Cable IP (Technical Trial) Cost Pool investment in Account 2422, Underground Cable.	N/A	Underground Cable IP Cost Pool; Based on description of accountings codes and relative value of the Underground Cable IP Cost Pool in Account 2422; Directly attributed based on current month regulated and nonregulated use of the Underground Cable IP Cost Pool investment in Account 2422, Underground Cable.	Internet Protocol Service is an active nonregulated activity effective the end of December 2005.	Impact on regulated operations less than \$.1 million.
VI-51	6423	Direct Cost Pool; Based on description of accounting codes; Directly assigned to nonregulated.	N/A	Direct nonregulated cost pool is not in use by the Companies in Account 6423 effective year 2005.	Internet Protocol Service is an active nonregulated activity effective the end of December 2005.	\$0- impact on regulated operations.
VI-51	6423	Buried Cable IP (Technical Trial) Cost Pool; Based on description of accountings codes and relative value of the Buried Cable IP (Technical Trial) Cost Pool in Account 2423; Directly attributed based on current month regulated and nonregulated use of the Buried Cable IP (Technical Trial) Cost Pool	N/A	Buried Cable IP Cost Pool; Based on description of accountings codes and relative value of the Buried Cable IP Cost Pool in Account 2423; Directly attributed based on current month regulated and nonregulated use of the Buried Cable IP Cost Pool investment in Account 2423,	Internet Protocol Service is an active nonregulated activity effective the end of December 2005.	\$0- impact on regulated operations.

Ameritech/Nevada Bell/Pacific Bell/

Southwestern Bell Telephone

Cost Allocation Manual

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	investment in Account 2423, Buried Cable.	Buried Cable; SWBT rarely uses this cost pool.		
VI-51 6424	One sentence of comments.	Added 2 nd sentence of comments: The Companies rarely use this account.	The Companies rarely use Account 6424.	N/A
VI-52 6531	NB not ✓'d as using the direct regulated cost pool in Account 6531.	All Companies are ✓'d as using the direct regulated cost pool in Account 6531. NB rarely uses this cost pool.	All Companies use the direct regulated cost pool in Account 6531; NB uses it rarely.	Impact on regulated operations less than \$.1 million.
VI-53 6533	No comments for the direct nonregulated cost pool in Account 6533.	Comments: The AOCs rarely use the direct nonregulated cost pool in Account 6533.	The AOCs rarely use the direct nonregulated cost pool in Account 6533.	N/A
VI-54 6535	Engineering – Common Function Cost Pool . . . Indirectly attributed based on the relative investment value Directly assigned to regulated.	Engineering – Common Function Cost Pool . . . Indirectly attributed based on the relative investment value in Accounts 2121, 2211 through 2232 and 2411 through 2441.	To delete the second sentence in the apportionment method which had been inadvertently copied into the apportionment description effective year 2005.	N/A
VI-61 6720	No comments for Customer Billing and Collection Cost Pool	Added comments for Customer Billing and Collection Cost Pool: Includes prior Account 6724.	To indicate the Customer Billing and Collection Cost Pool costs pertain to the prior legacy Account 6724 effective year 2005.	N/A
VI-62 6720	Under the Information Management Cost Pool comments—This cost pool is rarely used by Ameritech.	No Ameritech comments.	Ameritech uses the Information Management Cost Pool effective year 2005	N/A
VI-62 6720	✓ under PB, NB, SWBT and the AOCs as using the Directory cost pool in Account 6720.	✓ under SWBT only as using the Directory cost pool in Account 6720.	Only SWBT uses the Directory cost pool in Account 6720 effective year 2005.	Decrease to regulated operations for PB of \$3.4 million (net increase of \$.8 million); decrease to regulated operations for NB of \$.1 million (net increase less than \$.1 million); decrease to regulated operations for the AOCs

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of \$9.6 million (net
increase of \$2.0 million).

VI-63 7100	Comments by the Directly assigned to nonregulated cost pool: Includes prior Account 7130.	Comments by the Directly assigned to nonregulated cost pool: Includes prior Account 7130. The Companies rarely use this cost pool.	The Companies rarely use the Directly assigned to nonregulated cost pool in Account 7130 effective year 2005.	N/A
VI-64 7300	No comments for the direct nonregulated cost pool.	Comments: Includes prior accounts 7310, 7320, 7330, 7340, 7350, 7360 and/or 7370.	To add legacy account comments effective year 2005.	N/A

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V-5	N/A	AT&T Corp.	Added affiliate to list of affiliates.	N/A
V-5	N/A	Gateway Rivers Insurance Company	Added affiliate to list of affiliates.	N/A
V-5	N/A	SBC Enterprise Services, Inc.	Added affiliate to list of affiliates.	N/A
V-5, 6	SBC Global Services, Inc.	SBC Global Services, Inc.	Affiliate changed page numbers.	N/A
V-6	SBC Operations, Inc.	SBC Operations, Inc.	Updated affiliate description.	N/A
V-6, 7	Southwestern Bell Yellow Pages, Inc. and Sterling Commerce, Inc.	Southwestern Bell Yellow Pages, Inc. and Sterling Commerce, Inc.	Affiliates changed page numbers.	N/A
V-7	Real Estate Services and Customer Care	Real Estate Services and Customer Care	Updated service descriptions.	N/A
V-8	Primary Interexchange Carrier Services	Primary Interexchange Carrier Services (PIC)	Updated service category and description.	N/A
V-8	Telecommunications Services	Telecommunications Services	Updated service description.	N/A
V-8	Project Management	N/A	Deleted service category and description.	N/A
V-10	Marketing Services	Marketing Services	Updated service description.	N/A
V-10	Broadband IP Service	Broadband IP Service	Updated service description.	N/A
V-11	Real Estate Support Services	Real Estate Support Services	Updated service description.	N/A
V-11	N/A	Insurance Services	Added service category and description.	N/A
V-12	N/A	Billing & Collection Services, Customer Care, and Tariffed Telecommunications Services	Added service categories and descriptions.	N/A
V-13-16	N/A, #15 and N/A, #16	AT&T Corp., #15 and SBC Enterprise Services, Inc., #16	Added affiliate to matrix.	N/A
V-13, 17	N/A	Primary Interexchange Carrier Services (PIC) (Tariff)	Added service category to matrix.	N/A
V-13	Real Estate Services (Tariff) – SBC Services, Inc., #12, Occasionally	Real Estate Services (Tariff) – SBC Services, Inc., #12, Daily	Updated matrix.	N/A
V-13 5264	N/A	Real Estate Services (Tariff) – AT&T Corp., #15, Daily	Added service to affiliate.	N/A

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V-13 5270	N/A	Billing & Collection Services (Tariff) – AT&T Corp., #15, Daily	Added service to affiliate.	N/A
V-13 5264	N/A	Tariffed Telecommunications Services (Tariff) – SBC International, Inc., #3, Occasionally	Added service to affiliate.	N/A
V-13 5264	N/A	Tariffed Telecommunications Services (Tariff) – AT&T Corp., #15, Daily	Added service to affiliate.	N/A
V-13, 17	Primary Interexchange Carrier Services (PP)	Primary Interexchange Carrier Services (PIC) (PP)	Updated service category name.	N/A
V-13 5082	N/A	Primary Interexchange Carrier Services (PIC) (Tariff) – SBC Long Distance, LLC, #2	Added service to affiliate.	\$1.8 million impact on regulated operations
V-13	N/A	Interconnection (PFA) – AT&T Corp., #15, Daily	Added service to affiliate.	N/A
V-13 5270	N/A	Billing and Collection (PP) – AT&T Corp., #15, Daily	Added service to affiliate.	N/A
V-13 5264	N/A	Primary Interexchange Carrier Services (PIC) (PP) – AT&T Corp., #15, Daily	Added service to affiliate.	N/A
V-13	N/A	Telecommunications Services (PP) – SBC Long Distance, LLC, #2, Pacific Bell Directory, #4, Pacific Bell Information Services, #6, Callisma, Inc., #7, SBC Internet Services, Inc., #8, SBC Services, Inc., #12, SBC Management Services, L.P., #13, SBC Operations, Inc., #14, SBC Laboratories, Inc., #18, Southwestern Bell Yellow Pages, Inc., #19, and Southwestern Bell Video Services, Inc., #25-Daily	Updated matrix-Change in service category from tariff telecommunications only.	N/A
V-14, 18	N/A	Transmitters (NBC, FMV)	Added service category to matrix.	N/A
V-14	Furniture and Office Equipment (NBC, FMV) – SBC Services, Inc., #12 and SBC Operations, Inc., #14, Occasionally	N/A	Deleted service from affiliates.	N/A
V-14	Central Office Equipment (NBC, FMV)-SBC Services, Inc., #12 and SBC Advanced Solutions, Inc., #20, Occasionally	N/A	Deleted service to affiliate.	N/A
V-14	Tools (NBC, FMV) – SBC Services, Inc., #12	N/A	Deleted service to affiliate.	N/A
V-14	Vehicles (NBC, FMV) – SBC Management Services, L.P., #13 and SBC Advanced Solutions, Inc., #20, Occasionally	N/A	Deleted service to affiliate.	N/A

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V-14	General Purpose Computers (NBC, FMV), Furniture and Office Equipment (NBC, FMV), Tools (NBC, FMV), and Vehicles (NBC, FMV)	Support Assets (NBC, FMV)	Combined service categories.	N/A
V-14	General Purpose Computers (NBC, FMV) – SBC Services, Inc., #12, Occasionally	Support Assets (NBC, FMV) – SBC Services, Inc., #12, Occasionally	Changed service category to affiliate.	N/A
V-14	Furniture and Office Equipment (NBC, FMV) – SBC Long Distance, LLC, #2, Occasionally	Support Assets (NBC, FMV) – SBC Long Distance, LLC, #2, Occasionally	Changed service category to affiliate.	N/A
V-14	Vehicles (NBC, FMV) – SBC Telecom, Inc., #1, SBC Internet Services, Inc., #8, SBC Services, Inc., #12, and SBC Operations, Inc., #14, Occasionally	Support Assets (NBC, FMV) – SBC Telecom, Inc., #1, SBC Internet Services, Inc., #8, SBC Services, Inc., #12, and SBC Operations, Inc., #14, Occasionally	Changed service category to affiliate.	N/A
V-14	Finance & Treasury (FDC, FMV) – SBC Long Distance, Inc., #2 and Southwestern Bell Video Services, Inc., #25, Daily	Finance & Treasury (FDC, FMV) – SBC Long Distance, Inc., #2 and Southwestern Bell Video Services, Inc., #25, Occasionally	Updated matrix.	N/A
V-14	Official Communications (FDC, FMV) – SNET America, Inc., #28, Daily	N/A	Deleted service to affiliate.	N/A
V-14	Real Estate Services (FDC, FMV) – Southern New England Telecommunications Corporation, #11, Daily	Real Estate Services (FDC, FMV) – Southern New England Telecommunications Corporation, #11, Occasionally	Updated matrix.	N/A
V-14 5264	N/A	Real Estate Services (FDC, FMV) – AT&T Corp., #15, Daily	Added service to affiliate.	N/A
V-14 5264	N/A	Business Process Development & Design (FDC, FMV) – AT&T Corp., #15, Daily	Added service to affiliate.	N/A
V-15 5280	N/A	Marketing Services (FDC, FMV) – Callisma, Inc., #7, Daily	Added service to affiliate.	\$1.6 million impact on regulated operations.
V-15	Marketing Services (FDC, FMV) – Southern New England Telecommunications Corporation, #11, Daily	Marketing Services (FDC, FMV) – Southern New England Telecommunications Corporation, #11, Occasionally	Updated matrix.	N/A
V-15 5280	N/A	Marketing Services (FDC, FMV) – AT&T Corp., #15, Daily	Added service to affiliate.	N/A
V-15	Marketing Services (FDC, FMV) – SNET America, Inc., #28, Daily	N/A	Deleted service to affiliate.	N/A
V-15	CPE and Wire Svcs (FDC, FMV) – SBC Services, Inc., #12, Occasionally	CPE and Wire Svcs (FDC, FMV) – SBC Services, Inc., #12, Daily	Updated matrix.	N/A

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V-15	Project Management (FDC, FMV)	N/A	Deleted service category from matrix.	N/A
V-15, 19	Primary Interexchange Carrier Services (FDC, FMV)	Primary Interexchange Carrier Services (PIC) (FDC, FMV)	Updated service category name.	N/A
V-15 5264	N/A	Primary Interexchange Carrier Services (PIC) (FDC, FMV) – AT&T Corp., #15, Daily	Added service to affiliate.	N/A
V-15	Telecommunications Services (FDC) – SBC Long Distance, Inc., #2, Daily	Telecommunications Services (FDC) – SBC Long Distance, Inc., #2, Occasionally	Updated matrix.	N/A
V-15 5264	N/A	Telecommunications Services (FDC) – AT&T Corp., #15, Daily	Added service to affiliate.	N/A
V-16 5264	N/A	Public Relations Services (FDC, FMV) – SNET Information Services, Inc., #27, Occasionally	Added service to affiliate.	Under \$100K impact on regulated operations.
V-16 5280	N/A	Customer Care (FDC, FMV) – AT&T Corp., #15, Daily	Added service to affiliate.	N/A
V-16	Fiber Broadband	Fiber Broadband (FDC, FMV)	Updated service category name.	N/A
V-17	Tariff Telecommunications – Ameritech Mobile Services, Inc., #34, Daily	Tariff Telecommunications – Ameritech Mobile Services, Inc., #34, Occasionally	Updated matrix.	N/A
V-17	N/A	Telecommunications Services (PP) – SBC Global Services, Inc., #32, Ameritech Advanced Data Services, Inc., #33, Ameritech Publishing, Inc., #35, Ameritech Services, Inc., #36, and Ameritech Credit Corporation, #39-Daily	Updated matrix-Changed service category only.	N/A
V-17	N/A	Telecommunications Services (PP) – Ameritech Mobile Services, Inc., #34, Occasionally	Updated matrix-Changed service category only.	N/A
V-18 1220	N/A	Inventory (NBC, FMV) – SBC Global Services, Inc., #32, Occasionally	Added service to affiliate.	\$7 million impact on regulated operations.
V-18	N/A	Support Assets (NBC, FMV) – SBC Global Services, Inc., #32, Occasionally	Added service to affiliate.	No impact on regulated operations.
V-18 2231	N/A	Transmitters (NBC, FMV) – Ameritech Mobile Services, Inc., #34, Occasionally	Added service to affiliate.	Under \$200K impact on regulated operations.

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V-18	Furniture and Office Equipment (NBC, FMV), General Purpose Computers (NBC, FMV), Tools (NBC, FMV), and Vehicles (NBC, FMV)	Support Assets (NBC, FMV)	Combined service categories.	N/A
V-18	Furniture and Office Equipment (NBC, FMV) – SBC DataComm, Inc., #37, Occasionally	Support Assets (NBC, FMV) – SBC DataComm, Inc., #37, Occasionally	Changed service category to affiliate.	N/A
V-18	Tools (NBC, FMV) – SBC DataComm, Inc., #37, Occasionally	Support Assets (NBC, FMV) – SBC DataComm, Inc., #37, Occasionally	Changed service category to affiliate.	N/A
V-18	Vehicles (NBC, FMV) – SBC Global Services, Inc., #32, Ameritech Services, Inc., #36, and SBC DataComm, Inc., #37, Occasionally	Support Assets (NBC, FMV) – SBC Global Services, Inc., #32, Ameritech Services, Inc., #36, and SBC DataComm, Inc., #37, Occasionally	Changed service category to affiliate.	N/A
V-18 5264	N/A	Official Communications (FDC, FMV) – Ameritech Credit Corporation, #39, Occasionally	Added service to affiliate.	Under \$100K impact on regulated operations.
V-18	Real Estate Services (FDC, FMV) – Ameritech Mobile Services, Inc., #34 - Daily	Real Estate Services (FDC, FMV) – Ameritech Mobile Services, Inc., #34 – Occasionally	Updated matrix.	N/A
V-19 5280	N/A	Marketing Services (FDC, FMV) – Ameritech Mobile Services, Inc., #34, Occasionally	Added service to affiliate.	Under \$100K impact on regulated operations.
V-19	Project Management (FDC, FMV)	N/A	Deleted service category from matrix.	N/A
V-19	Project Management (FDC, FMV) – Ameritech Advanced Data Services, Inc., #33	N/A	Deleted service ¹ from affiliate.	N/A
V-20 5280	N/A	Customer Care (FDC, FMV) – Ameritech Payphone Services, Inc., #46, Daily	Added service to affiliate.	Under \$100K impact on regulated operations.
V-21-25	N/A, #18, N/A, #20, N/A, #31, and N/A, #32	Gateway Rivers Insurance Company , #18, Pacific Telesis Group, #20, SBC Enterprise Services, Inc., #31, and AT&T Corp., #32	Added affiliates to matrix.	N/A
V-21	N/A	Tariffed Telecommunications Services (Tariff) and Billing & Collection Services (PP)	Added service categories to matrix.	N/A
V-21	Telecommunications Services and Equipment (Tariff) – Cingular Wireless, LLC, #27, Daily	N/A	Deleted service from affiliate.	N/A
V-21 6XXX	N/A	Tariffed Telecommunications Services (Tariff) – AT&T Corp., #32, Daily	Added service from affiliate.	N/A

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V-21 6XXX	N/A	Billing & Collection Services (PP) – AT&T Corp., #32, Daily	Added service from affiliate.	N/A
V-21	Telecommunications Services and Equipment (PP) – Pacific Bell Information Services, #6, Daily	N/A	Deleted service from affiliate.	N/A
V-21	Telecommunications Services and Equipment (PP) – SBC DataComm, Inc., #21, Daily	N/A	Deleted service from affiliate.	N/A
V-21	Telecommunications Services and Equipment (PP) – Ameritech Mobile Services, Inc., #28, Daily	Telecommunications Services and Equipment (PP) – Ameritech Mobile Services, Inc., #28, Occasionally	Updated matrix.	N/A
V-21 6XXX	N/A	Telecommunications Services and Equipment (PP) – AT&T Corp., #32, Daily	Added service from affiliate.	N/A
V-22 6XXX	N/A	Billing & Collection Services (FDC, FMV) and Support Assets (NBC, FMV)	Added service categories to matrix.	N/A
V-22	Procurement Services (PP) – Ameritech Credit Corporation, #26, Daily	N/A	Deleted service from affiliate.	N/A
V-22 2112	N/A	Support Assets (NBC, FMV) – SBC Operations, Inc., #1, Occasionally	Added service from affiliate.	Under \$100K impact on regulated operations.
V-22 2112	N/A	Support Assets (NBC, FMV) – Pacific Telesis Group, #20, Occasionally	Added service from affiliate.	No impact on regulated operations.
V-22	Test Sets (NBC, FMV) – SBC Services, Inc., #12, Occasionally	N/A	Deleted service from affiliate.	N/A
V-22 2124	N/A	Support Assets (NBC, FMV) – Ameritech Services, Inc., #5, Occasionally	Added service from affiliate.	Under \$100K impact on regulated operations.
V-22	Tools and Other Work Equipment (NBC, FMV) – SBC Services, Inc., #12, Occasionally	N/A	Deleted service from affiliate.	N/A
V-22	Furniture and Office Equipment (NBC, FMV) – SBC Services, Inc., #12, Occasionally	N/A	Deleted service from affiliate.	N/A
V-22	Motor Vehicles (NBC, FMV), Computer Equipment (NBC, FMV), Tools and Other Work Equipment (NBC, FMV), and Furniture and Office Equipment (NBC, FMV)	Support Assets (NBC, FMV)	Combined service categories.	N/A

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V-22	Motor Vehicles (NBC, FMV) – SBC Telecom, Inc., #2, Ameritech Services, Inc., #5, SBC Management Services, L.P., #10, SBC Advanced Solutions, Inc., #12, SBC Services, Inc., #14, Ameritech Advanced Data Services, Inc., #15, SBC DataComm, Inc., #21, Ameritech Credit Corporation, #26, and SBC Global Services, Inc., #30, Occasionally	Support Assets (NBC, FMV) – SBC Telecom, Inc., #2, Ameritech Services, Inc., #5, SBC Management Services, L.P., #10, SBC Advanced Solutions, Inc., #12, SBC Services, Inc., #14, Ameritech Advanced Data Services, Inc., #15, SBC DataComm, Inc., #21, Ameritech Credit Corporation, #26, and SBC Global Services, Inc., #30, Occasionally	Changed service categories to affiliates.	N/A
V-22	Computer Equipment (NBC, FMV) – SBC Telecom, Inc., #2, Occasionally	Support Assets (NBC, FMV) – SBC Telecom, Inc., #2, Occasionally	Changed service category to affiliate.	N/A
V-22	Tools and Other Work Equipment (NBC, FMV) – Ameritech Services, Inc., #5, Occasionally	Support Assets (NBC, FMV) – Ameritech Services, Inc., #5, Occasionally	Changed service category to affiliate.	N/A
V-22	Furniture and Office Equipment (NBC, FMV) – SBC Telecom, Inc., #2, Occasionally	Support Assets (NBC, FMV) – SBC Telecom, Inc., #2, Occasionally	Changed service category to affiliate.	N/A
V-22 6XXX	N/A	Support Assets (NBC, FMV) – AT&T Corp., #32, Daily	Added service from affiliate.	N/A
V-22	N/A	Billing & Collection Services (FDC, FMV) – AT&T Corp., #32, Daily	Added service from affiliate.	N/A
V-22	Other Directory Services (FDC) – Southwestern Bell Yellow Pages, Inc., #16, Daily	Other Directory Services (FDC) – Southwestern Bell Yellow Pages, Inc., #16, Occasionally	Updated matrix.	N/A
V-22	Administrative Services (FDC) – SBC Internet Services, Inc., #7 and Southwestern Bell Yellow Pages, Inc., #16, Occasionally	N/A	Deleted service from affiliate.	N/A
V-23	N/A	Customer Care (FDC, FMV)	Added service category to matrix.	N/A
V-23	N/A	Telecommunications Services and Equipment (FDC, FMV) – Pacific Bell Information Services, #6, and Ameritech Advanced Data Services, Inc., #15, Daily	Added services from affiliates.	\$1.3 million impact on regulated operations.
V-23	Telecommunications Services and Equipment (FDC, FMV) – SBC DataComm, Inc., #21, Daily	N/A	Deleted service from affiliate.	N/A
V-23 6XXX	N/A	Telecommunications Services and Equipment (FDC, FMV) – Ameritech Credit Corporation, #26, Occasionally	Added service from affiliate.	N/A
V-23 6XXX	N/A	Telecommunications Services and Equipment (FDC, FMV) – AT&T Corp., #32, Daily	Added service from affiliate.	N/A

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V-23	Marketing Services (FDC, FMV) – Pacific Bell Information Services, Inc., #6 and SNET America, Inc., #9, Occasionally	N/A	Deleted service from affiliate.	N/A
V-23	Marketing Services (FDC, FMV) – Cingular Wireless, LLC, #27, Daily	N/A	Deleted service from affiliate.	N/A
V-23 6XXX	N/A	Marketing Services (FDC, FMV) – AT&T Corp., #32, Daily	Added service from affiliate.	N/A
V-23	N/A	Real Estate Support Services (FDC, FMV) – AT&T Corp., #32, Daily	Added service from affiliate.	N/A
V-23 66XX	N/A	Customer Care (FDC, FMV) – Ameritech Services, Inc., #5, SBC Global Services, Inc., #30, and AT&T Corp., #32, Daily	Added service from affiliate.	N/A
V-23 6611	N/A	Human Resources Support Services (FDC) – SBC Operations, Inc., #1, Occasionally	Added service from affiliate.	Under \$100K impact on regulated operations.
V-23	Finance and Treasury Services (FDC) – Southern New England Telecommunications Corporation, #8, Occasionally	N/A	Deleted service from affiliate.	N/A
V-23	External Affairs and Government Relations (FDC) – SBC Services, Inc., #14, Occasionally	External Affairs and Government Relations (FDC) – SBC Services, Inc., #14, Daily	Updated matrix.	N/A
V-24	N/A	Customer Care (FDC)	Added service category to matrix.	N/A
V-24 6725	N/A	Legal Services (FDC) – SBC Services, Inc., #14, Daily	Added service from affiliate.	N/A
V-24	Information Technology Services (FDC) – Ameritech Services, Inc., #5 and Southern New England Telecommunications Corporation, #8, Occasionally	N/A	Deleted service from affiliate.	N/A
V-24 66XX	N/A	Marketing Services (FDC) – SBC Enterprise Services, Inc., #31, Occasionally	Added service from affiliate.	N/A
V-24	Temporary Projects (FDC) – Southern New England Telecommunications Corporation, #8, Occasionally	N/A	Deleted service from affiliate.	N/A
V-24 66XX	N/A	Customer Care (FDC) – SBC Operations, Inc., #1 and SBC Enterprise Services, Inc., #30, Daily	Added service from affiliate.	N/A